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09/776,707	02/06/2001	David S. Miller	31921-169140	5703

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EXAMINER

IRSHADULLAH, M

ART UNIT	PAPER NUMBER
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2163

DATE MAILED: 01/30/2002

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.
09/776,707

Applicant(s)
Miller

Examiner
M. Irshadullah

Art Unit
2163



-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136 (a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133).
- Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on Feb. 06 and Jun. 26, 2002
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11; 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 21-53 is/are pending in the application.
- 4a) Of the above, claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 21-53 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claims _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are objected to by the Examiner.
- 11) ☐ The proposed drawing correction filed on _____ is: a) ☐ approved b) ☐ disapproved.
- 12) ☐ The oath or declaration is objected to by the Examiner.

Priority under 35 U.S.C. § 119

- 13) ☐ Acknowledgement is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d).
- a) ☐ All b) ☐ Some* c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. _____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

*See the attached detailed Office action for a list of the certified copies not received.

- 14) ☒ Acknowledgement is made of a claim for domestic priority under 35 U.S.C. § 119(e).

Attachment(s)

- 15) ☒ Notice of References Cited (PTO-892) 18) ☐ Interview Summary (PTO-413) Paper No(s). _____
- 16) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948) 19) ☐ Notice of Informal Patent Application (PTO-152)
- 17) ☒ Information Disclosure Statement(s) (PTO-1449) Paper No(s). 6 20) ☐ Other:

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DETAILED ACTION

Claim Objections

1. Claims 43-45 are objected to because of the following informalities:

The claim 43 recites dependency from itself and 44-45 do the same.

Appropriate corrections are appreciably required for the benefit of the Patent Community.

Claim Rejections - 35 USC § 101

2. 35 U.S.C. 101 reads as follows:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

3. Claims 26, 34-36, 37-39 are rejected under 35 U.S.C. 101 because, the inventions as claimed in said claims are directed to non-statutory subject matter.

A) Claim 26 recites a program *per se* (functional descriptive material), since the computer readable medium stores/embodies parts/portions/segments of the computer program, which are merely a series of instructions and which do not run/control a device, machine or computer; thereby lacking functionality required to implement/execute the recited claim steps.

The program needs to be received/embodied on a computer readable medium and executed by a computer to perform the recited functions/steps. For instance:

Function A;

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Function B; etc. ...

B) Claims 34, 38 and 39:

I) The claims recite a program *per se* (functional descriptive material), since the computer readable medium stores/embodies parts/portions/segments of the computer program, which are merely a series of instructions and which do not run/control a device, machine or computer; thereby lacking functionality required to implement/execute the recited claim steps.

The program needs to be received/embodied on a computer readable medium and executed by a computer to perform the recited functions/steps. For instance:

Function A;

Function B; etc. ...

II) The claims' functions/steps recite merely the non-functional descriptive material (data/number *per se*) which is neither manipulated nor changed or processed. Thereby lacking to produce a useful tangible result (automatic tax reporting/filing etc.-Applicant's abstract, lines 6-7; Specification, page 6, lines 12-14 and page 9, lines 11-12).

C) Claim 37:

III) The claims' functions/steps recite merely the non-functional descriptive material (data/number *per se*) which is neither manipulated nor changed or processed. Thereby

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lacking to produce a useful tangible result (automatic tax reporting/filing etc.-Applicant's abstract, lines 6-7; Specification, page 6, lines 12-14 and page 9, lines 11-12).

Claims 26, 34-36, 37-39 are since directed to non-statutory subject matter, the same are rejected under 35 U.S.C. 101.

Claim Rejections - 35 USC § 112

4. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

5. Claims 21-25, 42-45, 26, 46-49, 27-33, 34-36, 37-39, 40-49 and 50-53 are rejected under 35 U.S.C. 112, second paragraph, as failing to set forth the subject matter which applicant regards as his invention. Evidence that claims fail to correspond in scope with that which applicant regards as the invention can be found in Paper Nos. 4 and 5 filed February 06, 2001 and June 26, 2001. In the papers, applicant has stated: Title: Fully Automated System For Tax Reporting, Payment And Refund; Abstract: lines 6-7; Specification: Page 6, lines 12-13 and page 9, lines 11-12, and this statement indicates that the invention is different from what is defined in the forementioned claims, because, the claims fail to achieve the above mentioned patentable result/utility.

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6. Claims 21-25, 42-45, 27-33, 37 and 39 are rejected under 35 U.S.C. 112, second paragraph, as failing to state/recite/define the nature/type of preambled Apparatus enticing/expressing whether the claimed apparatus be able to perform the recited functions/steps or not. For instance, keyboard, mouse etc. are considered apparatus(es), which will/can not perform all the recited functions/steps.

7. Claims 21-26 and 42-45, 27-33, 37 and 39 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

It is unclear/vague/indefinite in that the claims fail to recite a patentable utility which the claimed apparatus is to ultimately/consequently accomplish.

8. Claims 21-39 and 41-53 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

It is unclear/vague/indefinite in that the claims fail to recite the nature/type/constituent elements of tax data/information provider(s).

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9. Claims 40 and 41 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

It is unclear/vague/indefinite in that the claims fail to recite the nature/type/constituent elements of "information" and "information provider".

10. Claims 40-41 and 50-53 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

It is unclear/vague/indefinite in that the claims fail to achieve/acquire the recited/defined utility in the preamble "automatic information/tax reporting".

11. Claims 43-45 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

It is unclear/vague/indefinite in that the claims fail to recite the requisite dependency.

Claim Rejections - 35 USC § 103

12. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

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(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

13. Claims 21-50 are rejected under 35 U.S.C. 103(a) as being unpatentable over Longfield (U.S. Patent 5,193,057) in view of Bern (U.S. Patent 5,138,549).

Longfield discloses:

Claim 21. An apparatus comprising:

c) means for processing electronically said tax data collected from said tax data provider to obtain processed tax data [Col 2, lines 24-28 and lines 28-32];

d) means for preparing electronically an electronic tax return using said processed tax data [Fig. 1 (box- Prepare Electronic Tax Return), Claim 1(a) and col 3, lines 40-58];

Longfield does not explicitly show the following features, however, Bern teaches the same:

a) means for connecting electronically said electronic intermediary to a tax data provider [Col 2, lines 51-56 and Fig 1 (46 to 45), Col 1, lines 7-9];

b) means for collecting electronically tax data from said tax data provider [Col 7, lines 33-38 and claim 1 (c)].

It would have been obvious to one of ordinary skill in electronic data processing art at the time of applicant's invention to include Bern's features into Longfield's invention, because it would

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provide an efficient and faster way of communicating the data, making payments owed by and receiving refunds due to the tax filer.

In the following claim Longfield fails to explicitly show “ tax data provider using an electronic link, however, Bern teaches the same:

Claim 22. An apparatus as in claim 21, wherein said means for connecting electronically an electronic intermediary to a tax data provider uses an electronic link, and wherein means for collecting electronically tax data from said tax data provider uses an electronic link [Bern: Fig. 1 (46 to 45) and col 1, lines 20-24 and col 3, lines 34-36].

It would have been obvious to one of ordinary skill in the art at the time of the current invention to include Bern’s depositors/tax data providers linking with processor 45/intermediary via communication link into Longfield’s invention, because modem etc. are the basic communication link providing gadgets.

Claim 23. An apparatus as in claim 22, wherein said electronic link is an electronic data network [Longfield: Col 4, lines 16-17].

Claim 24. An apparatus as in claim 23, wherein said electronic data network is the Internet [Inherent, for internet is considered a network and is in vogue since long before the applicant’s invention].

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In the following claim Longfield fails to disclose “ tax data providers ”, Bern, nonetheless, teaches them:

Claim 25. An apparatus as in claim 21, wherein said tax data provider is an-employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, or a charity [Col 1, lines 7-9].

It would have been obvious to one of ordinary skill in the tax data collecting art at the time of instant invention to incorporate Bern’s tax data providers into Longfield’s invention, because the information provided by said tax data providers is an essential legal requirement by taxing authorities.

Claim 26. Being an article of manufacture of method claim 1, same rejection rationale applies as to claim 1 elements a) through d).

Claim 27. An apparatus comprising:

- a) means for connecting electronically an electronic intermediary to a taxpayer [See rejection of applicant’s claim 21a above]; and
- b) means for receiving electronically information on at least one tax data provider from said taxpayer [See rejection of applicant’s claim 21b above].

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In the following claim Longfield fails to explicitly show “ tax data provider using an electronic link, however, Bern teaches the same:

Claim 28. An apparatus as in claim 27, wherein said means for connecting electronically an electronic intermediary to a taxpayer uses an electronic link, and wherein said means for collecting electronically information on at least one tax data provider from said taxpayer uses an electronic link [Bern: Fig. 1 (46 to 45) and col 1, lines 20-24 and col 3, lines 34-36].

It would have been obvious to one of ordinary skill in the art at the time of the current invention to include Bern’s depositors/tax data providers linking with processor 45/intermediary via communication link into Longfield’s invention, because modem etc. are the basic communication link providing gadgets.

Claim 29. An apparatus as in claim 28, wherein said electronic link is an electronic data network [Longfield: Col 4, lines 16-17].

Claim 30. An apparatus as in claim 29, wherein said electronic data network is the Internet [Inherent, for internet is considered a network and is in vogue since long before the applicant’s invention].

In the following claim Longfield fails to disclose “ tax data providers ”, Bern, nonetheless, teaches them:

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Claim 31. An apparatus as in claim 27, wherein said at least one tax data provider is an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, or a charity [Col 1, lines 7-9].

It would have been obvious to one of ordinary skill in the tax data collecting art at the time of instant invention to incorporate Bern's tax data providers into Longfield's invention, because the information provided by said tax data providers is an essential legal requirement by taxing authorities.

Claim 32. An apparatus as in claim 27, further comprising:

means for connecting electronically said electronic intermediary to one of said at least one tax data provider [See rejection of applicant's claim 21a above. The same function would be used to connect more than one tax data provider]; and

means for collecting electronically tax data from said one of said at least one tax data provider [See rejection of applicant's claim 21b above. The same function would be used to connect more than one tax data provider].

Claim 33. An apparatus as in claim 32, further comprising:

means for processing electronically said tax data collected from said one of said at least

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one tax data provider to obtain processed tax data [See discussion of applicant's claim 21d above. The same function would be used to connect more than one tax data provider]; and means for preparing electronically an electronic tax return using said processed tax data [See discussion of applicant's claim 21d above].

Claim 34. A computer-readable medium embodying a computer program, said computer program comprising code segments for:

connecting electronically an electronic intermediary to a taxpayer [See discussion of applicant's claim 21a above. A taxpayer would be a tax data provider]; and

receiving electronically information on at least one tax data provider from said taxpayer [See discussion of applicant's claim 21b above. A taxpayer would be a tax data provider].

Claim 35. A computer-readable medium as in claim 34, said computer program further comprising code segments for:

connecting electronically said electronic intermediary to one of said at least one tax data provider [See discussion of applicant's claim 21a above. The same function would be used for connecting to more than one tax data provider]; and

collecting electronically tax data from said one of said at least one tax data provider [See discussion of applicant's claim 21b above. The same function would be used for collecting data from more than one tax data provider].

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Claim 36. A computer-readable medium as in claim 35, said computer program further comprising code segments for:

processing electronically said tax data collected from said one of said at least one tax data provider to obtain processed tax data [See discussion of applicant's claim 21c above. The same function would be used for processing data from more than one tax data provider]; and

preparing electronically an electronic tax return using said processed tax data [See discussion of applicant's claim 21d above] .

Claim 37. An apparatus comprising:

means for connecting electronically a tax data provider to an electronic intermediary [See discussion of applicant's claim 21a above. The same function would be used for the claimed feature]; and

means for providing electronically tax data from said tax data provider to said electronic intermediary [See discussion of applicant's claim 21b above. The same function would be used for the claimed feature].

Claim 38. A computer-readable medium embodying a computer program, said computer program comprising code segments for:

connecting electronically a tax data provider to an electronic intermediary [Same as above]; and

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providing electronically tax data from said tax data provider to said electronic intermediary [Same as above].

Claim 39. An apparatus comprising:

means for connecting electronically a taxpayer to an electronic intermediary [Same as above]; and

means for providing electronically information on at least one tax data provider from said taxpayer to said electronic intermediary [Same as above].

Claim 40. A method for automatic information reporting by an electronic intermediary comprising:

connecting electronically said electronic intermediary to an information provider [See discussion of applicant's claim 21a above];

collecting electronically information from said information provider [See discussion of applicant's claim 21b above];

processing electronically the information collected electronically from said information provider to obtain processed information [See discussion of applicant's claim 21c above]; and

preparing electronically an electronic information report using the processed information [See discussion of applicant's claim 21d above].

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Claim 41. The method according to claim 40, wherein said information provider comprises a tax data provider, said information comprises tax data, said processed information comprises processed tax data, and said electronic information report comprises an electronic tax return [Longfield: Col 2., lines 14-16, col 3, lines 40-41, 41-59].

Claim 42. An apparatus as in claim 21, wherein said tax data is reported on an Internal Revenue Service ("IRS"), state, local, or foreign tax form [Longfield: Col 2, lines 49-54. Applicant will appreciate that same networking function would be used to transmit/report data to any agency/authority including state, local or foreign].

Claim 43. An apparatus as in claim 43, wherein said form is an IRS Form W-2 [Longfield: col 4, line 2].

Claim 44. An apparatus as in claim 43, wherein said form is an IRS Form 1099 [Inherent, since Form 1099 are in use and transmitted from computer to computer long prior to instant invention].

Claim 45. An apparatus as in claim 43, wherein said form is an IRS Form 1098 [Same as above].

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Claim 46. A computer-readable medium as in claim 26, wherein said tax data is reported on an Internal Revenue Service ("IRS"), state, local, or foreign tax form [Longfield: Col 2, lines 49-54. Applicant will appreciate that same networking function would be used to transmit/report data to any agency/authority including state, local or foreign].

Claim 47. A computer-readable medium as in claim 46, wherein said form is an IRS Form W-2 [Longfield: col 4, line 2].

Claim 48. A computer-readable medium as in claim 46, wherein said form is an IRS Form 1099 [Inherent, since Form 1099 are in use and transmitted from computer to computer long prior to instant invention].

Claim 49. A computer-readable medium as in claim 46, wherein said form is an IRS Form 1098 [Inherent, since Form 1098 are in use and transmitted from computer to computer long prior to instant invention].

Claim 50. A method for automatic tax reporting by an electronic intermediary comprising:

connecting electronically said electronic intermediary to a tax data provider [See discussion of applicant's claim 21a above];

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collecting electronically tax data from said tax data provider, wherein said tax data is reported on an Internal Revenue Service ("IRS"), state, local, or foreign tax form [See discussion of applicant's claim 21b above and Longfield's col 2, lines 49-54. Applicant will appreciate that same network and function would be used to transmit/report data to any authority within and outside the country];

processing electronically said tax data collected electronically from said tax data provider to obtain processed tax data [See discussion of applicant's claim 21c above]; and

preparing electronically an electronic tax return using said processed tax data [See discussion of applicant's claim 21d above].

Claim 51. A method as in claim 50, wherein said form is an IRS Form W-2 [Longfield: col 4, line 2].

Claim 52. A method as in claim 50, wherein said form is an IRS Form 1099 [Inherent, since Form 1099 are in use and transmitted from computer to computer long prior to instant invention].

Claim 53. A method as in claim 50, wherein said form is an IRS Form 1098 [Inherent, since Form 1098 are in use and transmitted from computer to computer long prior to instant invention].

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Double Patenting

14. The nonstatutory double patenting rejection is based on a judicially created doctrine grounded in public policy (a policy reflected in the statute) so as to prevent the unjustified or improper timewise extension of the "right to exclude" granted by a patent and to prevent possible harassment by multiple assignees. See *In re Goodman*, 11 F.3d 1046, 29 USPQ2d 2010 (Fed. Cir. 1993); *In re Longi*, 759 F.2d 887, 225 USPQ 645 (Fed. Cir. 1985); *In re Van Ornum*, 686 F.2d 937, 214 USPQ 761 (CCPA 1982); *In re Vogel*, 422 F.2d 438, 164 USPQ 619 (CCPA 1970); and, *In re Thorington*, 418 F.2d 528, 163 USPQ 644 (CCPA 1969).

A timely filed terminal disclaimer in compliance with 37 CFR 1.321© may be used to overcome an actual or provisional rejection based on a nonstatutory double patenting ground provided the conflicting application or patent is shown to be commonly owned with this application. See 37 CFR 1.130(b).

Furthermore, there is no apparent reason why applicant was prevented from presenting claims corresponding to those of the instant application during prosecution of the application which matured into a patent. See *In re Schneller*, 397 F.2d 350, 158 USPQ 210 (CCPA 1968). See also MPEP § 804.

Effective January 1, 1994, a registered attorney or agent of record may sign a terminal disclaimer. A terminal disclaimer signed by the assignee must fully comply with 37 CFR 3.73(b).

15. Claims 21-53 rejected under the judicially created doctrine of obviousness-type double patenting as being unpatentable over claims 15, 6, 8, 2, 19 and 20 of U.S. Patent No. 6,202,052 B1, published March 13, 2001. Although the conflicting claims are not identical, they are not

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patentably distinct from each other because the claims are broad in the application, which are not different in scope of the invention in the said U.S. Patent 6,202, 052 B1.

Application	Patent
Claim 21a-d	15a-d
Claims 22, 28	Claim 6
Claim 23, 29	Claim 8
Claim 24, 30	Claim 8
Claim 25, 31	Claim 2
Claim 26a-d	Claim 19a-d
Claim 27a-b	Claim 20a-b
Claim 32a-b	Claim 15a-b
Claim 33a-b	Claim 15c-d
Claim 34a-b	Claim 20a-b
Claim 35a-b	Claim 20a-b
Claim 36a-b	Claim 20c-d
Claim 37a-b	Claim 15a-b
Claim 38a-b	Claim 19a-b
Claim 39a-b	Claim 19a-b
Claim 40a-d	Claim 1a-d
Claim 41	Not in Patent. Would have been obvious as per applicant's own admission (page 2, lines 17-20).

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Claims 42-49, 51-53

Not in Patent. Would have been obvious, since information on tax data providers, such as taxpayer, his insurance etc. companies, requisite tax data provided by them and the existence of claimed IRS, state and foreign form(s)/return(s) are known and practiced long prior to instant invention, one of ordinary skill in the relevant art would have taken the advantage of using the available information/forms/data etc.

Claim 50a-b

Claim 1a-b

Conclusion

16. The prior art made of record and not relied upon is considered pertinent to applicant's disclosure.

A) Golden et al., U.S. Patent 5,774,872. Automated Taxable Transaction Reporting/Collection System.

B) Longfield, U.S. Patent 5,724,523. Electronic Income Tax Refund System Utilizing The Tax Refund To Underwrite Issuance Of A Secured Credit Card.

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C) Westerlage et al., U.S. Patent 5,694,322. Method And Apparatus For Determining Tax Of A vehicle.

D) Longfield, US Patent 4,890,228. Electronic Income Tax Refund Early Payment System.

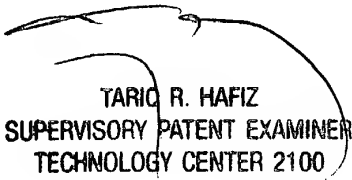
17. Any inquiry concerning this communication or earlier communications from the examiner should be directed to M. Irshadullah whose telephone number is (703) 308-6683. The examiner can normally be reached on M-F from 11:00 am to 5:30 pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Tariq Hafiz, can be reached on (703) 305-9643. The fax number for the organization are (703) 305-0040/308-6306.

Any inquiry of a general nature or relating to the status of this application or proceeding should be directed to the receptionist whose telephone number is (703) 308-3900.


M. Irshadullah

January 18 , 2002


TARIQ R. HAFIZ
SUPERVISORY PATENT EXAMINER
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